
CITY OF DALTON - GENERAL FUND
FINANCIAL REPORT
AS OF MARCH 31, 2020

**CITY OF DALTON
GENERAL FUND
BALANCE SHEET
MARCH 31, 2020 AND 2019**

| | <u>2020</u> | <u>2019</u> |
|---|----------------------|----------------------|
| Assets | | |
| Cash and investments | \$ 21,024,436 | \$ 23,590,483 |
| Receivables: | | |
| Accounts | 1,123,545 | 1,411,352 |
| Taxes - net of allowance | 356,414 | 413,830 |
| Intergovernmental | 63,614 | 228,072 |
| Interfund | 1,119,669 | 1,127,621 |
| Inventory, at cost | 140,706 | 157,071 |
| Prepaid expenses | 337,991 | 59,504 |
| Total Assets | <u>\$ 24,166,375</u> | <u>\$ 26,987,933</u> |
| Liabilities and Fund Balance | | |
| Accounts payable | \$ 67,775 | \$ 261,988 |
| Interfund payable | - | 176,679 |
| Deferred revenue | 428,481 | 504,138 |
| Total Liabilities | <u>496,256</u> | <u>942,805</u> |
| Fund Balance | | |
| Nonspendable | 478,697 | 216,575 |
| Restricted | 323,075 | 322,139 |
| Unrestricted | 22,868,347 | 25,510,914 |
| Total Fund Balance | <u>23,670,119</u> | <u>26,045,128</u> |
| Total Liabilities and Fund Balance | <u>\$ 24,166,375</u> | <u>\$ 26,987,933</u> |

| | | |
|-------------------------------|-----------------------|----------------------|
| Change in Fund Balance | | |
| Beginning Fund Balance | <u>\$ 24,880,171</u> | <u>\$ 26,268,453</u> |
| Revenue | 6,200,877 | 7,017,528 |
| Expenditures | 7,410,929 | 7,240,853 |
| Net Income | <u>\$ (1,210,052)</u> | <u>\$ (223,325)</u> |
| Ending Fund Balance | <u>\$ 23,670,119</u> | <u>\$ 26,045,128</u> |

| | | |
|-------------------------|-------------------|-------------------|
| Restricted | | |
| Infant cemetery markers | \$ 3,655 | \$ 7,765 |
| Haig Mill Park | 199,400 | 199,400 |
| Streetscape | 15,000 | 15,000 |
| Greenway | 10,000 | 10,000 |
| Heritage Park | 10,000 | - |
| Chapel | 85,020 | 89,974 |
| Total Restricted | <u>\$ 323,075</u> | <u>\$ 322,139</u> |

CITY OF DALTON
GENERAL FUND
REVENUES FOR THE THREE MONTHS ENDED MARCH 31, 2020 WITH COMPARATIVE AMOUNTS

| REVENUE | Revised Annual Budget | Budget 3/31/20 | Actual 3/31/20 | Variance Over (Under) | Actual 3/31/19 | Variance Over (Under) |
|--|-----------------------------|----------------------------|----------------------------|---------------------------|----------------------------|----------------------------|
| TAXES | | | | | | |
| Property Tax | \$ 8,968,000 | \$ 56,000 | \$ 58,774 | \$ 2,774 | \$ 55,802 | \$ 2,972 |
| Vehicle Tax | 80,000 | 20,000 | 29,112 | 9,112 | 35,537 | (6,425) |
| Intangible Tax | 40,000 | 10,000 | 15,001 | 5,001 | 5,710 | 9,291 |
| Real Estate Transfer Tax | 17,000 | 4,000 | 5,463 | 1,463 | 2,814 | 2,649 |
| Title Tax Fee & Alternative Tax | 589,000 | 184,000 | 200,346 | 16,346 | 417,426 | (217,080) |
| Sales and Use Tax | 6,200,000 | 1,496,000 | 1,496,364 | 364 | 1,538,468 | (42,104) |
| Beer/Wine/Liquor Tax | 804,000 | 185,000 | 182,134 | (2,866) | 175,662 | 6,472 |
| Insurance Premium Tax | 2,519,000 | - | - | - | - | - |
| Franchise Fees | 397,000 | - | 29 | 29 | - | 29 |
| | <u>19,614,000</u> | <u>1,955,000</u> | <u>1,987,223</u> | <u>32,223</u> | <u>2,231,419</u> | <u>(244,196)</u> |
| LICENSES & PERMITS | | | | | | |
| Alcohol License | 268,000 | 255,000 | 265,933 | 10,933 | 253,125 | 12,808 |
| Occupation Tax/License/Permits | 770,500 | 662,000 | 637,223 | (24,777) | 647,815 | (10,592) |
| | <u>1,038,500</u> | <u>917,000</u> | <u>903,156</u> | <u>(13,844)</u> | <u>900,940</u> | <u>2,216</u> |
| INTERGOVERNMENTAL | | | | | | |
| PILOT Payments | 137,400 | - | - | - | - | - |
| Federal - State Grans & Contracts | 26,800 | - | - | - | 490 | (490) |
| | <u>164,200</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>490</u> | <u>(490)</u> |
| CHARGES FOR SERVICES | | | | | | |
| Program Admissions & Fees (Rec) | 140,000 | 22,000 | 17,665 | (4,335) | 23,001 | (5,336) |
| Concession Revenue | 192,000 | 22,000 | 27,553 | 5,553 | 20,222 | 7,331 |
| Garbage & Recycle | 1,000 | - | - | - | 180 | (180) |
| Public Works Fees | - | - | - | - | 27,789 | (27,789) |
| Municipal Court | 610,000 | 213,000 | 130,095 | (82,905) | 209,699 | (79,604) |
| Public Safety Fees | 44,250 | 10,000 | 11,500 | 1,500 | 7,597 | 3,903 |
| School Resource Officers | 387,000 | - | - | - | - | - |
| Cemetery Fees | 50,000 | 12,000 | 12,995 | 995 | 23,880 | (10,885) |
| | <u>1,424,250</u> | <u>279,000</u> | <u>199,808</u> | <u>(79,192)</u> | <u>312,368</u> | <u>(112,560)</u> |
| FINES & FORFEITURES | 410,000 | 119,000 | 113,399 | (5,601) | 125,952 | (12,553) |
| INTEREST EARNED | 400,000 | 104,000 | 96,776 | (7,224) | 106,417 | (9,641) |
| MISCELLANEOUS REVENUE | | | | | | |
| Rental Revenue | 228,400 | 57,000 | 51,750 | (5,250) | 53,362 | (1,612) |
| Reimbursements | - | - | 684 | 684 | - | 684 |
| Penalties & Fines | 80,000 | 15,000 | 17,529 | 2,529 | 23,969 | (6,440) |
| Donations | 18,000 | 4,000 | 8,836 | 4,836 | 33,632 | (24,796) |
| Other | 83,650 | 21,000 | 52,712 | 31,712 | 187,027 | (134,315) |
| TOTAL REVENUE | <u>23,461,000</u> | <u>3,471,000</u> | <u>3,431,873</u> | <u>(39,127)</u> | <u>3,975,576</u> | <u>(543,703)</u> |
| OTHER FINANCING SOURCES | | | | | | |
| Utility Transfer | 11,147,000 | 2,787,000 | 2,768,294 | (18,706) | 2,739,287 | 29,007 |
| Sale of assets | - | - | 710 | 710 | 302,665 | (301,955) |
| Hotel-Motel Tax Transfer | 500,000 | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES | <u>11,647,000</u> | <u>2,787,000</u> | <u>2,769,004</u> | <u>(17,996)</u> | <u>3,041,952</u> | <u>(272,948)</u> |
| REVENUE & OTHER FINANCING SOURCES | <u>\$ 35,108,000</u> | <u>\$ 6,258,000</u> | <u>\$ 6,200,877</u> | <u>\$ (57,123)</u> | <u>\$ 7,017,528</u> | <u>\$ (816,651)</u> |

CITY OF DALTON
GENERAL FUND
EXPENDITURES FOR THE THREE MONTHS ENDED MARCH 31, 2020 WITH COMPARATIVE AMOUNTS

| | Revised Annual Budget | Budget 3/31/20 | Actual 3/31/20 | Variance Over (Under) | Actual 3/31/19 | Variance Over (Under) |
|---|--------------------------|---------------------|---------------------|--------------------------|---------------------|--------------------------|
| EXPENDITURES - DEPARTMENTS | | | | | | |
| Elections | \$ - | \$ - | \$ - | \$ - | \$ 20 | \$ (20) |
| Legislative | 158,160 | 40,000 | 38,882 | (1,118) | 35,186 | 3,696 |
| Administrative | 557,025 | 150,000 | 134,256 | (15,744) | 92,028 | 42,228 |
| City Clerk | 356,020 | 76,000 | 74,454 | (1,546) | 73,675 | 779 |
| Finance | 720,685 | 143,000 | 141,798 | (1,202) | 138,366 | 3,432 |
| Human Resources | 450,060 | 102,000 | 98,431 | (3,569) | 88,349 | 10,082 |
| Information Technology | 422,385 | 95,000 | 90,797 | (4,203) | 81,449 | 9,348 |
| Building & Grounds General Government | 248,500 | 62,000 | 56,701 | (5,299) | 39,799 | 16,902 |
| Judicial - Municipal Court | 453,340 | 100,000 | 95,006 | (4,994) | 91,147 | 3,859 |
| Fire | 9,653,335 | 2,168,000 | 2,080,967 | (87,033) | 2,035,456 | 45,511 |
| Police | 9,361,265 | 2,117,000 | 2,027,418 | (89,582) | 1,883,469 | 143,949 |
| Public Works | 8,159,600 | 1,753,000 | 1,633,017 | (119,983) | 1,606,123 | 26,894 |
| Infrastructure & Special Activities | 20,000 | 15,000 | 16,953 | 1,953 | 94,730 | (77,777) |
| Recreation | 4,015,840 | 800,000 | 725,805 | (74,195) | 756,622 | (30,817) |
| Payments to Other Agencies | 577,645 | 147,000 | 146,894 | (106) | 180,184 | (33,290) |
| Contingency | - | - | - | - | - | - |
| Total Expenditures | <u>35,153,860</u> | <u>7,768,000</u> | <u>7,361,379</u> | <u>(406,621)</u> | <u>7,196,603</u> | <u>164,776</u> |
| OTHER FINANCING USES | | | | | | |
| Capital Acquisition Fund | 626,840 | - | - | - | - | - |
| Airport Grant Fund | 5,000 | - | - | - | - | - |
| Tax Allocation District Fund | 5,000 | - | - | - | - | - |
| Debt Service Fund | 1,118,000 | - | - | - | - | - |
| Senior Center Fund | 198,050 | 50,000 | 49,550 | (450) | 44,250 | 5,300 |
| Total Other Financing Uses | <u>1,952,890</u> | <u>50,000</u> | <u>49,550</u> | <u>(450)</u> | <u>44,250</u> | <u>5,300</u> |
| Total Expenditures & Other Financing Sources | <u>\$ 37,106,750</u> | <u>\$ 7,818,000</u> | <u>\$ 7,410,929</u> | <u>\$ (407,071)</u> | <u>\$ 7,240,853</u> | <u>\$ 170,076</u> |

CITY OF DALTON PAYROLL HOURS ANALYSIS

| | January - March | | | | | |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
| Number of Weeks | 14 | 14 | 14 | 14 | 12 | 12 |
| Fire | | | | | | |
| Regular | 70,113 | 68,329 | 71,237 | 69,904 | 61,099 | 58,964 |
| Over-time | 3,921 | 4,273 | 4,181 | 4,913 | 4,184 | 3,845 |
| Part-time | - | - | - | - | - | - |
| | <u>74,034</u> | <u>72,602</u> | <u>75,419</u> | <u>74,818</u> | <u>65,283</u> | <u>62,809</u> |
| Average hours per week | <u>5,288</u> | <u>5,186</u> | <u>5,387</u> | <u>5,344</u> | <u>5,440</u> | <u>5,234</u> |
| Full-time equivalent | <u>94.43</u> | <u>92.60</u> | <u>96.20</u> | <u>95.43</u> | <u>97.15</u> | <u>93.47</u> |
| Police | | | | | | |
| Regular | 58,460 | 54,402 | 57,017 | 54,641 | 47,529 | 47,047 |
| Over-time | 564 | 801 | 965 | 865 | 675 | 591 |
| Part-time | 198 | 241 | - | 439 | 291 | 314 |
| | <u>59,222</u> | <u>55,443</u> | <u>57,983</u> | <u>55,945</u> | <u>48,496</u> | <u>47,952</u> |
| Average hours per week | <u>4,230</u> | <u>3,960</u> | <u>4,142</u> | <u>3,996</u> | <u>4,041</u> | <u>3,996</u> |
| Full-time equivalent | <u>105.75</u> | <u>99.00</u> | <u>103.54</u> | <u>99.90</u> | <u>101.03</u> | <u>99.90</u> |
| Public Works | | | | | | |
| Regular | 39,329 | 39,918 | 40,263 | 40,219 | 33,049 | 31,685 |
| Over-time | 524 | 701 | 639 | 936 | 508 | 946 |
| Part-time | - | - | 234 | 328 | 279 | 746 |
| | <u>39,853</u> | <u>40,619</u> | <u>41,135</u> | <u>41,482</u> | <u>33,837</u> | <u>33,377</u> |
| Average hours per week | <u>2,847</u> | <u>2,901</u> | <u>2,938</u> | <u>2,963</u> | <u>2,820</u> | <u>2,781</u> |
| Full-time equivalent | <u>71.17</u> | <u>72.53</u> | <u>73.46</u> | <u>74.08</u> | <u>70.49</u> | <u>69.54</u> |
| Recreation | | | | | | |
| Regular | 17,301 | 16,967 | 15,236 | 15,260 | 13,137 | 13,192 |
| Over-time | 439 | 442 | 324 | 405 | 183 | 224 |
| Part-time | 9,863 | 8,997 | 7,667 | 7,374 | 5,980 | 6,134 |
| | <u>27,603</u> | <u>26,406</u> | <u>23,227</u> | <u>23,039</u> | <u>19,300</u> | <u>19,550</u> |
| Average hours per week | <u>1,972</u> | <u>1,886</u> | <u>1,659</u> | <u>1,646</u> | <u>1,608</u> | <u>1,629</u> |
| Full-time equivalent | <u>49.29</u> | <u>47.15</u> | <u>41.48</u> | <u>41.14</u> | <u>40.21</u> | <u>40.73</u> |
| Total hours | <u>200,712</u> | <u>195,070</u> | <u>197,763</u> | <u>195,284</u> | <u>166,916</u> | <u>163,688</u> |
| Average hours per week | <u>14,337</u> | <u>13,934</u> | <u>14,126</u> | <u>13,949</u> | <u>13,910</u> | <u>13,641</u> |
| Full-time equivalent | <u>320.64</u> | <u>311.30</u> | <u>314.67</u> | <u>310.55</u> | <u>308.88</u> | <u>303.63</u> |